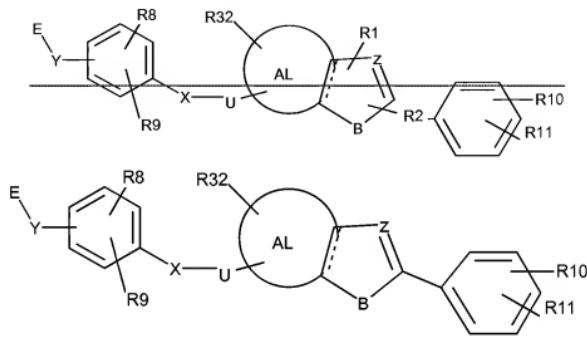


Amendments to the Claims

What is claimed is:

1. (Currently Amended) A compound of the structural Formula:



and stereoisomers, pharmaceutically acceptable salts, solvates and hydrates thereof, wherein:

(a) R1 is selected from the group consisting of hydrogen, C<sub>1</sub>-C<sub>8</sub> alkyl, C<sub>1</sub>-C<sub>8</sub> alkenyl, aryl C<sub>0-4</sub> alkyl, and, wherein C<sub>1</sub>-C<sub>8</sub> alkyl, C<sub>1</sub>-C<sub>8</sub> alkenyl, aryl C<sub>0-4</sub> alkyl, are each optionally substituted with from one to three substituents independently selected from R1';

(b)(a) R1', R26 and R27, are each independently selected from the group consisting of hydrogen, hydroxy, cyano, nitro, halo, oxo, C<sub>1</sub>-C<sub>6</sub> alkyl, C<sub>1</sub>-C<sub>6</sub> alkyl-COOR12, C<sub>1</sub>-C<sub>6</sub> alkoxy, C<sub>1</sub>-C<sub>6</sub> haloalkyl, C<sub>1</sub>-C<sub>6</sub> haloalkyloxy, C<sub>3</sub>-C<sub>7</sub> cycloalkyl, aryloxy, aryl-C<sub>0-4</sub>-alkyl, heteroaryl, heterocycloalkyl, C(O)R13, COOR14, OC(O)R15, OS(O)R16, N(R17)<sub>2</sub>, NR18C(O)R19, NR20SO<sub>2</sub>R21, SR22, S(O)R23, S(O)<sub>2</sub>R24, and S(O)<sub>2</sub>N(R25)<sub>2</sub>; R12, R13, R14, R15, R16, R17, R18, R19, R20, R21, R22, R23, R24 and R25 are each independently selected from the group consisting of hydrogen, C<sub>1</sub>-C<sub>6</sub> alkyl and aryl;

(c) R2 is C<sub>0</sub>alkyl;

~~(d)~~(b) X is selected from the group consisting of a single bond, O, S, S(O)<sub>2</sub> and N;

~~(e)~~(c) U is an aliphatic linker of C<sub>1</sub>-C<sub>3</sub> alkyl

~~(f)~~(d) Y is selected from the group consisting of C, O, S, NH, and a single bond;

~~(g)~~(e) E is C(R3)(R4)A and wherein

- (i) A is selected from the group consisting of carboxyl, C<sub>1</sub>-C<sub>6</sub> alkyl nitrile, carboxamide, sulfonamide and acylsulfonamide; wherein sulfonamide, and acylsulfonamide are each optionally substituted with from one to two groups independently selected from R<sup>7</sup>;
- (ii) each R<sup>7</sup> is independently selected from the group consisting of hydrogen, C<sub>1</sub>-C<sub>6</sub> haloalkyl, aryl C<sub>0</sub>-C<sub>4</sub> alkyl and C<sub>1</sub>-C<sub>6</sub> alkyl;
- (iii) R3 is selected from the group consisting of hydrogen, and C<sub>1</sub>-C<sub>5</sub> alkyl, ; and
- (iv) R4 is selected from the group consisting of H, and C<sub>1</sub>-C<sub>5</sub> alkyl, and R3 and R4 are optionally combined to form a C<sub>3</sub>-C<sub>4</sub> cycloalkyl, and wherein alkyl, are each optionally substituted with one to three substituents each independently selected from R26;

~~(h)~~(f) B is selected from the group consisting of S, and O;

~~(i)~~(g) Z is N;

~~(j)~~(h) R8 is selected from the group consisting of hydrogen, C<sub>1</sub>-C<sub>4</sub> alkyl, C<sub>1</sub>-C<sub>4</sub> alkenyl, and halo;

~~(k)~~(i) R9 is selected from the group consisting of hydrogen, C<sub>1</sub>-C<sub>4</sub> alkyl, C<sub>1</sub>-C<sub>4</sub> alkenyl, halo, aryl-C<sub>0</sub>-C<sub>4</sub> alkyl, and aryl, and wherein aryl-C<sub>0</sub>-C<sub>4</sub> alkyl, is optionally substituted with from one to three independently selected from R27; R8 and R9 optionally combine to form a five membered fused bicyclic with the phenyl to which R8 and R9 attach, provided that when R8 and R9 form a fused ring, the group E-Y- is bonded at any available position on the five membered ring of such R8 and R9 fused bicyclic;

~~(l)~~(j) R10, R11 are each independently selected from the group consisting of hydrogen, hydroxy, cyano, nitro, halo, oxo, C<sub>1</sub>-C<sub>6</sub> alkyl, , C<sub>0</sub>-C<sub>6</sub> alkoxy, and C<sub>1</sub>-C<sub>6</sub> haloalkyl,

~~(m)~~(k)

~~(n)~~(l)

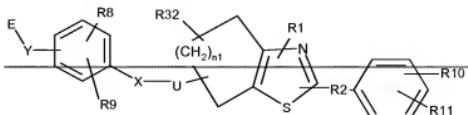
~~(o)~~(m) R32 is selected from the group consisting of a bond, hydrogen, halo, C<sub>1</sub>-C<sub>6</sub> alkyl, C<sub>1</sub>-C<sub>6</sub> haloalkyl, and C<sub>1</sub>-C<sub>6</sub> alkyloxo;

~~(p)~~(n) AL is a fused C<sub>3</sub>-C<sub>8</sub> carbocyclic and;earboeyelic and

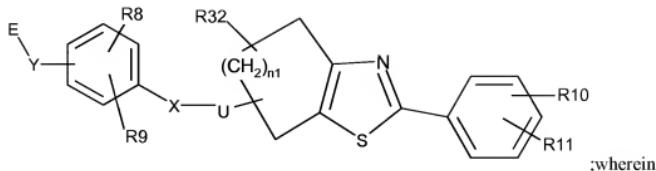
~~(g)(o)~~ ---- is optionally a bond to form a double bond at the indicated position.

2. (Canceled)
3. (Canceled)
4. (Canceled)
5. (Previously Presented) A compound as claimed by Claim 1 wherein X is -O-.
6. (Currently Amended) A compound as claimed by Claim 1 wherein X is -S.
7. (Currently Amended) A compound as claimed by Claim 1-Claim 1 wherein Y is O.
8. (Currently Amended) A compound as claimed by Claim 1 Claim 1 wherein Y is C.
9. (Currently Amended) A compound as claimed by Claim 1 Claim 1 wherein wherein Y is S.
10. (Canceled)
11. (Canceled)
12. (Canceled)
13. (Canceled)
14. (Canceled)
15. (Previously Presented) A compound as claimed by Claim 1 wherein AL is a fused cycloalkyl.
16. (Canceled)
17. (Canceled)
18. (Currently Amended) A compound as claimed by Claim 1-Claim 1 wherein ---- is a bond to form a double bond at the designated location on Formula I.
19. (Canceled)
20. (Canceled)
21. (Currently Amended) A compound as claimed by Claim 1 Claim 1 wherein A is COOH.
22. (Currently Amended) A compound as claimed by Claim 1-Claim 1 wherein R10 is haloalkyl.
23. (Currently Amended) A compound as claimed by Claim 21-Claim 21 wherein R10 is CF<sub>3</sub>.
24. (Canceled)
25. (Canceled)
26. (Canceled)

27. (Currently Amended) A compound as claimed by Claim 1 Claim 1 wherein R8 is selected from the group consisting of C<sub>1</sub>-C<sub>3</sub> alkyl and C<sub>1</sub>-C<sub>4</sub>alkenyl.
28. (Currently Amended) A compound as claimed by Claim 24 Claim 21, wherein R8 and R9 are each independently selected from the group consisting of hydrogen and C<sub>1</sub>-C<sub>3</sub> alkyl.
29. (Cancelled)
30. (Currently Amended) A compound as claimed by Claim 24 Claim 21, wherein R8 is C<sub>1</sub>-C<sub>4</sub>alkenyl.
31. (Currently Amended) A compound as claimed by Claim 24 Claim 21, wherein R9 is OR29.
32. (Currently Amended) A compound as claimed by Claim 24 Claim 21, wherein R9 is SR29.
33. (Currently Amended) A compound as claimed by Claim 24 Claim 21 wherein R8 and R9 combine to form a fused bicyclic.
34. (Cancelled)
35. (Currently Amended) A compound as claimed by Claim 1 Claim 1 wherein R1, R3, and R4 are each independently selected from the group consisting of hydrogen and C<sub>1</sub>-C<sub>2</sub> alkyl.
36. (Cancelled)
37. (Cancelled)
38. (Cancelled)
39. (Cancelled)
40. (Cancelled)
41. (Cancelled)
42. (Cancelled)
43. (Cancelled)
44. (Currently Amended) A compound as claimed by Claim 1 of Claim 1 of the Structural



#### Formula IV:



n1 is 1 to 5.

45. (Canceled)

46. (Canceled)

47. (Canceled)

48. (Currently Amended) A compound as claimed by Claim 4-Claim 1 wherein X is S, Y is selected from the group consisting of C and O, E is CH<sub>2</sub>COOH, and R2 is a bond.

49. (Currently Amended) A compound as claimed by Claim 1-Claim 1, wherein Z is N and B is S.

50. (Currently Amended) A compound as claimed by Claim 1 wherein Claim 1 wherein R32 is hydrogen, R8 is hydrogen and R9 is C<sub>1</sub>-C<sub>4</sub> alkyl.

51. (Canceled)

52. (Canceled)

53. (Canceled)

54. (Currently Amended) A compound as claimed by Claim 4-Claim 1 wherein the compound is selected from the group consisting of

Racemic-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;

(R)-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;

(S)-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;

Racemic-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethoxy]-phenyl}-propionic acid;

Racemic-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;

(R)-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;

(S)-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;  
{3-[2-(4-Trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethoxy]-4-ylmethoxy}-acetic acid;  
(S)-{3-[2-(4-Trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethoxy]-4-ylmethoxy}-acetic acid;  
(R)-{3-[2-(4-Trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethoxy]-4-ylmethoxy}-acetic acid;

3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;  
{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;  
(R)-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;  
(S)-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;  
3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethoxy]-phenyl}-propionic acid;  
{3-[2-(4-Trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethoxy]-phenyl}-acetic acid;  
(R)-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid; and  
(S)-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid acid;

55. (Cancelled)
56. (Cancelled)
57. (Currently Amended) A compound as claimed by Claim 1 Claim 1 that is in the S conformation.
58. (Currently Amended) A compound as claimed by Claim 1 Claim 1 Claim 1 that is in the R conformation.

59. (Previously Presented) A pharmaceutical composition, comprising as an active ingredient, at least one compound as claimed by Claim 1 together with a pharmaceutically acceptable carrier or diluent.
60. (Cancelled)
61. (Currently Amended) A method of treating diabetes mellitus in a mammal, comprising the step of administering to the mammal in need thereof a therapeutically effective amount of at least one compound of Claim 1-Claim 1.
62. (Cancelled)
63. (Cancelled)
64. (Cancelled)
65. (Cancelled)
66. (Cancelled)
67. (Cancelled)
68. (Cancelled)
69. (Cancelled)
70. (Cancelled)
71. (Currently Amended) A compound as Claimed by Claim 1 for Claim 1 for use as a pharmaceutical.
72. (Currently Amended) A compound as claimed by Claim 1 wherein Claim 1 wherein the compound is radiolabeled.
73. (Cancelled)
74. (Cancelled)